

III-G General Ledger File Reporting

The primary function of the General Ledger (GL) File is to provide general ledger control account information about each asset, liability, fund balance and operating account. From the data maintained in this file, trial balance reports are generated indicating the status of each account within each fund.

Record balances are maintained in financial fields which provide two types of balance information. These include current balances and start of year balances. Current balances contain year-to-date financial information from the beginning of the fiscal year to the end of the prior month or through the current date. Start-of-year balances contain the final financial information from the prior fiscal year after an agency has completed the Year-end Close and Open processes. Maintaining account balances in this manner enables the preparation of reports that reflect the net change in individual GL accounts from the start of a fiscal month or the fiscal year.

FILE INFORMATION

The chart on the next page identifies the source of data and controlling factors that determine the control key for the GL File. Not all elements listed in the control key are used by each agency. Building the key depends upon the posting indicators established by the agency in its tables as shown on the chart. Posting indicators are explained in Volume 2, Chapter IV, Table Maintenance Coding Procedures.

Detailed descriptions and illustrations of the GL File reports are included on the following pages.

EXHIBIT III-G-1
GENERAL LEDGER FILE KEY

NAME	SOURCE	CONTROLLING FACTORS
Organization	Sign-on/Security	Name/Password
Section	IC Table look-up	If IC Table G/L Organization Level Posting indicator is 1
Fund	Coded or PCA look-up	None
Fund Detail	Coded or PCA look-up	None
GAAP Fund	D22 Table look-up	None
Project Number	Coded, PCA or IC Table look-up ^{1/}	If PC Table GL Project Posting Level indicator is 1 or B
Transaction Code	Coded	None
GL Account	Transaction Code look-up	None
DR/CR Indicator	D31 Table look-up	None

^{1/} Sequence listed is in the order of selection of Project Number for placement in the History File.
This also determines which Project is posted to the GL File.

EXHIBIT III-G01

REPORT NAME: Trial Balance of General Ledger Accounts	REPORT NO: CSTARG01																
PURPOSE: Provides summary information concerning GL accounts for each Fund and Project.																	
DESCRIPTION: The report lists the balance for each GL Account.																	
REPORT REQUEST OPTIONS: <p>Report Period:</p> <p>FM: CM, PM or PY P: Y=Year to Date, M=Month to Date</p> <p>Level of Detail:</p> <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 25%;"><u>Index (I)</u></th> <th style="text-align: left; width: 25%;"><u>Program (P)</u></th> <th style="text-align: left; width: 25%;"><u>Object/Source(O/S)</u></th> <th style="text-align: left; width: 25%;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not Applicable</td> <td>Not Applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project Number</td> </tr> </tbody> </table> <p>Fund Selection: Blank (all Funds) or any valid Fund</p> <p>General Ledger Account Number (GLAN) Selection: Blank (all GLANs) or any valid GLAN</p> <p>Additional Report Selection Options: Not applicable</p> <p>Destination Options: All available output media</p> <p>E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:</p> <p style="margin-left: 40px;">Report Period FM: PM or PY P: All options available Level of Detail: All options available Fund Selection: Blank only GLAN Selection: Blank only</p>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not Applicable	Not Applicable	1-Fund	1-Section			2-Fund Detail				3-Project Number
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>														
0-No Organization	Not Applicable	Not Applicable	1-Fund														
1-Section			2-Fund Detail														
			3-Project Number														
FINANCIAL ELEMENTS: <p>Beginning Balance: When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period being reported. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.</p> <p>Debits: When requested as a Year-to-Date option, this is the net of Debits posted during the current fiscal year (Fiscal Month 01 through the end of the Fiscal Month being reported). When requested as a Month-to-Date option, this is the net of Debits posted during the fiscal month being reported. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.</p>																	

EXHIBIT III-G01 (Continued)

REPORT NAME: Trial Balance of General Ledger Accounts	REPORT NO: CSTARG01																				
<p>FINANCIAL ELEMENTS (Continued):</p> <p>Credits: When requested as a Year-to-Date option, this is the net of Credits posted during the current fiscal year (Fiscal Month 01 through the end of the Fiscal Month being reported). When requested as a Month-to-Date option, this is the net of Credits posted during the fiscal month being reported. Normal balance is Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.</p> <p>Ending Balance: Calculated as the sum of Beginning Balance, Debits and Credits. This balance should reconcile to similar GL Accounts on other CALSTARS reports for the same period. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.</p>																					
<p>SPECIAL NOTES:</p> <p>If the ending balance is not the normal balance for the GL Account, an asterisk (*) is printed to the right of the GLAN in the last column of the report.</p> <p>If a specific GLAN is requested, a report is produced for the single GL requested.</p> <p>When Report Period options PY and M are concurrently selected, the beginning balance amount is the ending balance as of FM 12. The net amount of FM 13 activity is displayed in the debits and credits columns.</p> <p>When requested as a PM or CM report, a footnote is printed when a fund is designated as shared. The footnote indicates that GL 1140 is adjusted to GL 5570 - Fund Balance Clearing Account at year end.</p> <p>TC 6xx transactions to post to the Beginning Balance column. The debit and credit postings of these transactions never post to the Debits and Credits columns.</p>																					
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger Account</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger Account	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Section	Level of Detail: I	Yes	Yes																		
Fund	Level of Detail: F	Yes	Yes																		
Project Number	Level of Detail: F	Yes	Yes																		
General Ledger Account	None	No	No																		

EXHIBIT III-G01 (Continued)

CSTARG01 9990 (DEST: AA SPEC) PM,Y,0,0,0,1,0001,
FISCAL MONTH: 10 APRIL 0(ORG)***** 1(FUND) FUND(0001) GL(ALL)

***** RUN:05/01/08 TIME:06.00

DEPARTMENT OF AIR QUALITY
TRIAL BALANCE OF GENERAL LEDGER ACCOUNTS
AS OF 04/30/08

***** PAGE 1

FUND : 0001 GENERAL FUND

GLAN	ACCOUNT TITLE	D C	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE	GLAN
1110	GENERAL CASH	D	683,025.53	5,120,217.66	5,333,657.23	469,585.96	1110
1115	GENERAL CASH REMITTANCE IN TRANS	D	0.00	3,408,748.16	3,409,190.91	442.75-	1115*
1140	CASH IN STATE TREASURY	D	0.00	24,698,558.75	64,416,939.08	39,718,380.33-	1140*
1312	ACCOUNTS RECEIVABLE - REIMBURSEM	D	186,073.52	25,267.51	184,181.34	27,159.69	1312
1315	ACCOUNTS RECEIVABLE DISHONORED C	D	13,968.50	2,515.00	4,769.00	11,714.50	1315
1319	ACCOUNTS RECEIVABLE OTHER	D	418,566.93	0.00	61,215.68	357,351.25	1319
1380	CONTINGENT RECEIVABLES	D	383,379.78	0.00	0.00	383,379.78	1380
1400	DUE FROM OTHER FUNDS OR APPROPRI	D	6,415,087.01	2,402,759.61CR	2,248,879.98	1,763,447.42	1400
1500	DUE FROM OTHER GOVERNMENTS	D	49,664.45	45,631.07	78,159.30	17,136.22	1500
1600	PROVISION FOR DEFERRED RECEIVABL	D	815,915.21-	749,930.53CR	813,400.21DR	752,445.53-	1600
1730	PREPAYMENTS TO OTHER FUNDS & APP	D	30,805.00	0.00	0.00	30,805.00	1730
3020	CLAIMS FILED	C	507.11-	507.11	0.00	0.00	3020
3110	DUE TO OTHER FUNDS OR APPROPRIAT	C	14,405,480.30-	0.00	14,405,480.30DR	0.00	3110
3400	ADVANCE COLLECTIONS	C	2,527,106.19-	12,299.59CR	598,374.00	3,137,779.78-	3400
3730	UNCLEARED COLLECTIONS	C	617,377.11-	1,915,854.93	1,750,493.87	452,016.05-	3730
5330	RESERVE FOR PREPAID ITEMS	C	30,805.00-	0.00	0.00	30,805.00-	5330
5570	FUND BALANCE--CLEARING ACCOUNT	C	10,216,620.20	0.00	0.00	10,216,620.20	5570*
6110	APPROPRIATIONS	C	16,823,736.31-	92,649.00	52,005,370.00	68,736,457.31-	6110
6120	APPROPRIATIONS--OFFSET	D	16,823,736.31	52,005,370.00	92,649.00	68,736,457.31	6120
6152	START-OF-YEAR ENCUMBRANCES	C	5,490,166.57-	0.00	0.00	5,490,166.57-	6152
6157	START OF YEAR ENCUMBRANCE--OFFSE	D	5,490,166.57	0.00	0.00	5,490,166.57	6157
6160	ALLOCATED ENCUMBRANCES - MONTHLY	D	0.00	0.00	0.00	0.00	6160
6161	ALLOCATED ENCUMBRANCES - OFFSET	C	0.00	0.00	0.00	0.00	6161
6171	START OF YEAR PAYABLE	C	2,134,152.97-	0.00	0.00	2,134,152.97-	6171
6181	START OF YEAR PAYABLE--OFFSET	D	2,134,152.97	0.00	0.00	2,134,152.97	6181
6230	ESTIMATED REIMBURSEMENTS	D	11,192,677.76	9,999,000.00	0.00	21,191,677.76	6230
6240	ESTIMATED REIMBURSEMENTS-OFFSET	C	11,192,677.76-	0.00	9,999,000.00	21,191,677.76-	6240
6297	ALLOCATION CLEARING ACCOUNT	D	0.00	50,017,629.50	47,693,067.61	2,324,561.89	6297
6902	PERFORMANCE DATA--ACTUAL	D	0.00	3,066.66	0.00	3,066.66	6902
6909	PERFORMANCE DATA-OFFSET	C	0.00	0.00	3,066.66	3,066.66-	6909
8000	REVENUE/OPERATING REVENUE	C	0.00	5,549.14	32,969.92	27,420.78-	8000
8100	REIMBURSEMENTS	C	0.00	1,080.49	2,247,843.64	2,246,763.15-	8100
9000	APPRO EXPEND/OPERATING EXPEND &	D	0.00	30,923,560.21	6,677.83	30,916,882.38	9000
9891	REFUNDS TO REVERTED APPROPRIATIO	C	0.00	0.00	152,590.92	152,590.92-	9891
9998	START OF SYSTEM CLEARING ACCOUNT	D	0.00	0.00	0.00	0.00	9998
TOTAL FUND	0001		0.00	175,100,215.46	175,100,215.46	0.00	
TOTAL			0.00	175,100,215.46	175,100,215.46	0.00	

THIS IS A SHARED FUND. THE USE OF GENERAL LEDGER ACCOUNT 1140 - CASH IN STATE TREASURY WILL BE ADJUSTED TO FUND BALANCE - CLEARING ACCOUNT FOR YEAR-END FINANCIAL REPORTING PURPOSES.

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)

NOTE: The G02 Report consists of three parts:

Pre-Closing Trial Balance
Post-Closing Trial Balance
Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME: Pre-Closing Trial Balance	REPORT NO: CSTARG02																
PURPOSE: Provides the Pre-Closing Trial Balance (Year-end Report No. 7) required for Year-end Statements.																	
DESCRIPTION: Lists reported GL balances as of the end of the fiscal year. See Special Notes for consolidated GLs.																	
REPORT REQUEST OPTIONS: <div style="margin-left: 40px;"> Report Period: <div style="margin-left: 20px;"> FM: CM, PM or PY P: Not applicable </div> </div> <div style="margin-left: 40px; margin-top: 10px;"> Level of Detail: <table style="width: 100%; border: none;"> <thead> <tr> <th style="text-align: left; width: 25%;"><u>Index (I)</u></th> <th style="text-align: left; width: 25%;"><u>Program (P)</u></th> <th style="text-align: left; width: 25%;"><u>Object/Source(O/S)</u></th> <th style="text-align: left; width: 25%;"><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not applicable</td> <td>Not applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </tbody> </table> </div> <div style="margin-left: 40px; margin-top: 10px;"> Fund Selection: Blank (all Funds) or any valid Fund GLAN Selection: Not applicable Additional Report Selection Options: Not applicable Destination Options: All available output media E1 (Electronic Storage) Report Request Options: E1 options are limited to the following: <div style="margin-left: 40px;"> Report Period FM: PM or PY Level of Detail: All options available Fund Selection: Blank only </div> </div>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not applicable	Not applicable	1-Fund	1-Section			2-Fund Detail				3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>														
0-No Organization	Not applicable	Not applicable	1-Fund														
1-Section			2-Fund Detail														
			3-Project														
FINANCIAL ELEMENTS: <div style="margin-left: 40px;"> Debits: Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount. Credits: Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount. </div>																	

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

REPORT NAME: **Pre-Closing Trial Balance**REPORT NO: **CSTARG02****SPECIAL NOTES:**

When the general ledger account (GLAN) has an abnormal ending balance, an asterisk (*) is printed to the right of the GLAN in the last column of the report. A warning message is also printed at the end of the report for each fund.

Beginning with fiscal year ending June 30, 2011, an explanation for abnormal general ledger account balance is required by SCO as a footnote on G02 Reports No. 7 and 8, or on a separate sheet of paper as an attachment.

The following GLs are consolidated:

- Accounts Payable, GL 3010, is the sum of:
 - Accounts Payable, GL 3010
 - Encumbrances Offset, GL 6155
 - Annual Allocated Encumbrances Offset, GL 6156.
- Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 with D22 GAAP Fund Type of **E** or **I**, is the sum of:
 - Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540
 - Start-of-Year Encumbrance Offset, GL 6157.
- Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of:
 - Cash In State Treasury, GL 1140
 - Fund Balance Clearing Account, GL 5570
 - Start-of-Year Encumbrance Offset, GL 6157.
- Appropriation Expenditures, GL 9000, is the sum of:
 - Encumbrances, GL 6150
 - Annual Allocated Encumbrances, GL 6151
 - Start-of-Year Encumbrances, GL 6152
 - Expenditures, GL 9000.

When the PY Report Period is requested:

- The required certification is on the last page for each Fund.
- The following GLs should have a zero (0) balance:
 - 3021 Claims In Process
 - 6201 Payroll Clearing Account
 - 6297 Allocation Clearing Account.

See also Volume 7 – Year-end Closing.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Detail	Level of Detail: F	Yes	Yes
Project Number	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

EXHIBIT II-G02 (PRE-CLOSING TRIAL BALANCE)(Continued)

CSTARG02 9990 (DEST: A1 CTP2) PY, ,0,0,0,1, / / / / / ***** RUN:06/24/11 TIME:06.00
PRIOR FISCAL YEAR: 2009 0(ORG)***** 1(FUND) FUND(ALL)*****

PRODUCTION PARALLEL TESTORG

PRE-CLOSING TRIAL BALANCE

(REPORT 7)

AS OF 06/30/10

***** PAGE 1

FUND : 0001 GENERAL FUND

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN
1110	GENERAL CASH	10.00	0.00	1110
1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	150.00	0.00	1400
2410	INTANGIBLE ASSETS	100.00	0.00	2410
2490	ACCUMULATED AMORTIZATION-INTANGIBLE ASSET	0.00	100.00	2490
3010	ACCOUNTS PAYABLE	0.00	200.00	3010
3020	CLAIMS FILED	0.00	3,435.00	3020
3021	CLAIMS IN PROCESS	75.00	0.00	3021 *
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	0.00	10.00	3110
5570	FUND BALANCE--CLEARING ACCOUNT	0.00	655.00	5570
8100	REIMBURSEMENTS	0.00	150.00	8100
9000	APPRO EXPEND/OPERATING EXPEND & EXPENSES	4,215.00	0.00	9000
TOTAL FUND	0001	4,550.00	4,550.00	

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS DAY OF , 2010 AT , CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY
TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER
TITLE OF OFFICER

* GLAN WITH ASTERISK HAS AN ABNORMAL BALANCE

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

NOTE: The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME:	Post-Closing Trial Balance	REPORT NO:	CSTARG02
PURPOSE:	Provides the Post-Closing Trial Balance (Year-end Report No. 8) required for Year-end Statements.		
DESCRIPTION:	Lists reported GL balances from the Pre-Closing Trial Balance after closing the nominal accounts to Fund Balance as of the end of the fiscal year. (See Special Notes for consolidated GLs.)		
REPORT REQUEST OPTIONS:	See Pre-Closing Trial Balance.		
FINANCIAL ELEMENTS:	<p>Debits: Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Debit balance. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.</p> <p>Credits: Sum of Start-of-Year and Current Month financial fields in the GL File for GL Accounts that normally have a Credit balance. Normal balance is a Credit. If the balance is a Debit, 'DR' is printed to the right of the amount.</p>		
SPECIAL NOTES:	<p>When the general ledger account (GLAN) has an abnormal ending balance, an asterisk (*) is printed to the right of the GLAN in the last column of the report. A warning message is also printed at the end of the report for each fund.</p> <p>Due to the nature of how a Shared Funds' Fund Balance (GL 5570) is consolidated during year-end, it is possible for GL 5570 to have a Debit Balance.</p> <p>Beginning with fiscal year ending June 30, 2011, an explanation for an abnormal general ledger account balance is required by SCO as a footnote on G02, Reports No. 7 and 8, or on a separate sheet of paper as an attachment</p> <p>The following GL Accounts are consolidated:</p> <ul style="list-style-type: none"> • Accounts Payable, GL 3010, is the sum of: <ul style="list-style-type: none"> - Accounts Payable, GL 3010 - Reserve for Encumbrances, GL 6155 - Allocated Encumbrances Offset, GL 6156. 		

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: Post-Closing Trial Balance	REPORT NO: CSTARG02
<p>SPECIAL NOTES: (Continued)</p> <ul style="list-style-type: none"> • Non-Shared Funds: Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540, is the sum of: <ul style="list-style-type: none"> - Fund Balance Unappropriated, GL 5530, or Retained Earnings, GL 5540 - Encumbrances, GL 6150 - Allocated Encumbrances - Annual, GL 6151 - Start-Of-Year Encumbrances, GL 6152 - Start-of-Year Encumbrance Offset, GL 6157 - Revenue/Operating Revenue, GL 8000 - Reimbursements, GL 8100 - Appropriation Expenditures, GL 9000 - Operating Transfers In, GL 9811 - Operating Transfers Out, GL 9812 - Interfund Interest Revenue, GL 9821 - Interfund Interest Expense, GL 9822 - Other Sources, GL 9830 - Interest on Bonds, GL 9841 - Loan Principal Disbursements, GL 9844 - Refunds to Reverted Appropriations, GL 9891. • Shared Funds: Fund Balance Clearing Account, GL 5570, is the sum of: <ul style="list-style-type: none"> - Cash in State Treasury, GL 1140 - Fund Balance Clearing Account, GL 5570 - Encumbrances, GL 6150 - Allocated Encumbrances - Annual, GL 6151 - Start-Of-Year Encumbrances, GL 6152 - Start-of-Year Encumbrance Offset, GL 6157 - Revenue, GL 8000 - Reimbursements, GL 8100 - Appropriation Expenditures, GL 9000 - Operating Transfers In, GL 9811 - Operating Transfers Out, GL 9812 - Interfund Interest Revenue, GL 9821 - Interfund Interest Expense, GL 9822 - Other Sources, GL 9830 - Interest on Bonds, GL 9841 - Loan Principal Disbursements, GL 9844 - Refunds to Reverted Appropriations, GL 9891. 	

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

REPORT NAME: Post-Closing Trial Balance	REPORT NO: CSTARG02
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SPECIAL NOTES: (Continued)

When the PY Report Period is requested:

- The following error messages will be printed for each fund when the GL Account balance does not equal the sum of the Subsidiary records:
 - THE SUM OF GL 1390 IN THE SF FILE DOES NOT BALANCE TO GL 1390 IN THE GL FILE (PY request).
 - THE SUM OF GL 1410 & 1420 RECLASSED FROM GL 1400 IN THE SF FILE DOES NOT BALANCE TO GL 1400 IN THE GL FILE (all requests).
 - THE SUM OF GL 1510 1540 1590 RECLASSED FROM GL 1500 IN THE SF FILE DOES NOT BALANCE TO GL 1500 IN THE GL FILE (all requests).
 - THE SUM OF GL 1600 IN THE SF FILE DOES NOT BALANCE TO GL 1600 IN THE GL FILE (PY request).
 - THE SUM OF GL 3114 & 3115 RECLASSED FROM GLAN 3110 IN THE SF FILE DOES NOT BALANCE TO GL 3110 IN THE GL FILE (all requests).
- The required certification is on the last page for each fund when there is no out of balance message printed for the fund.
- GL Account 1400 is changed to the following:
 - 1410 Due From Other Funds, when the first 4 digits of the Subsidiary do not match the fund of the report; or
 - 1420 Due From Other Appropriations, when the first 4 digits of the Subsidiary match the fund of the report.
- GL Account 1500 is changed to the following:
 - 1510 Due From Federal Government, when the first 4 digits of the Subsidiary are 1510.
 - 1540 Due From School Districts, when the first 4 digits of the Subsidiary are 1540.
 - 1590 Due From Other Governmental Entities, when the first 4 digits of the Subsidiary are 1590.
 - Other: Invalid Level 2 GL, when the first 4 digits of the Subsidiary are not 1510, 1540 or 1590.
- GL Account 3110 is changed to the following:
 - 3114 Due to Other Funds, when the first 3 digits of the Subsidiary do not match the fund of the report; or
 - 3115 Due to Other Appropriations in the Same Fund, when the first 3 digits of the Subsidiary match the fund of the report.

The high level GLAN is printed in the column at the far right of the report. The Subsidiaries on File Report provides the detail financial breakdown of the Debit and Credit entries shown on this report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
Fund Detail	Level of Detail: F	Yes	Yes
Project Number	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

EXHIBIT III-G02 (POST-CLOSING TRIAL BALANCE) (Continued)

```
CSTARG02 9990 (DEST: A1 CTP2) PY, ,0,0,0,1,          /      /      /      /      /      /      /      ***** RUN:06/24/11 TIME:06.00
PRIOR FISCAL YEAR: 2009           0(ORG )***** 1(FUND ) FUND(ALL )*****
```

PRODUCTION PARALLEL TESTORG

POST-CLOSING TRIAL BALANCE

AS OF 06/30/10

(REPORT 8)

***** PAGE 1

FUND : 0001 GENERAL FUND

SUBSIDIARY FILE

GLAN	ACCOUNT TITLE	DEBITS	CREDITS	GLAN	GLAN
1110	GENERAL CASH	10.00	0.00	1110	
1410	DUE FROM OTHER FUNDS	150.00	0.00	1410	1400
2410	INTANGIBLE ASSETS	100.00	0.00	2410	
2490	ACCUMULATED AMORTIZATION-INTANGIBLE ASSET	0.00	100.00	2490	
3010	ACCOUNTS PAYABLE	0.00	200.00	3010	
3020	CLAIMS FILED	0.00	3,435.00	3020	
3021	CLAIMS IN PROCESS	75.00	0.00	3021 *	
3114	DUE TO OTHER FUNDS	0.00	10.00	3114	3110
5570	FUND BALANCE--CLEARING ACCOUNT	3,410.00	0.00	5570 *	
TOTAL FUND	0001	3,745.00	3,745.00		

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS DAY OF , 2010 AT , CALIFORNIA..

SIGNATURE OF OFFICER

TYPE OR PRINT NAME OF OFFICER

TITLE OF OFFICER

* GLAN WITH ASTERISK HAS AN ABNORMAL BALANCE

EXHIBIT III- G02 (SUBSIDIARIES ON FILE)

NOTE: The G02 Report consists of three parts:

- Pre-Closing Trial Balance
- Post-Closing Trial Balance
- Subsidiaries on File

Although these reports are described separately, all three are produced each time the G02 is requested.

REPORT NAME: Subsidiaries on File	REPORT NO: CSTARG02																												
PURPOSE: Provides the Subsidiary Trial Balances for Year-end Statements.																													
DESCRIPTION: Lists Subsidiary Account balances from the Subsidiary File. The total shown for each GL Account should match the GL balance on other GL reports with the same options.																													
REPORT REQUEST OPTIONS: See Pre-Closing Trial Balance.																													
FINANCIAL ELEMENTS: <div style="margin-left: 40px;"> Debits: Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Debit balance, it is shown in this column of the report. Credits: Sum of Beginning Balance, Adjustment Amount, Increases, and Decreases financial fields in the Subsidiary File. If the result is a Credit balance, it is shown in this column of the report. </div>																													
SPECIAL NOTES: <div style="margin-left: 40px;"> When the PY Report Period is requested, the required certifications display on the last page for each Fund. Prior Year requests do not display Subsidiary records with a zero balance. </div>																													
REPORT SORT:																													
<table border="1" style="width: 100%; border-collapse: collapse; margin-left: 40px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund Detail</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">No</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Subsidiary Number</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Fund Detail	Level of Detail: F	Yes	No	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	Yes	Subsidiary Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																										
Section	Level of Detail: I	Yes	Yes																										
Fund	Level of Detail: F	Yes	Yes																										
Fund Detail	Level of Detail: F	Yes	No																										
Project Number	Level of Detail: F	Yes	Yes																										
General Ledger	None	No	Yes																										
Subsidiary Number	None	No	No																										

EXHIBIT III- G02 (SUBSIDIARIES ON FILE) (Continued)

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001,
PRIOR FISCAL YEAR: 2007 0(ORG)***** 1(FUND) FUND(0001)*****

***** RUN:07/31/08 TIME:06.00

DEPARTMENT OF AIR QUALITY
SUBSIDIARIES ON FILE
AS OF 06/30/08

***** PAGE 1

SECTION : 00
FUND : 0001 GENERAL FUND

GLAN	ACCOUNT TITLE
------	---------------

SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
------------	------------------	--------	---------

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS			
	00010000	DUE FROM GENERAL FUND	5,896,771.80	0.00
	00060000	DUE FROM DISABILITY ACCESS ACCOUNT	755,709.37	0.00
	00140000	DUE FROM HAZARDOUS WASTE CONTROL FUND	39,967.96	0.00
	00420000	DUE FROM STATE HIGHWAY ACCT	63,380.83	0.00
	00440000	DUE FROM TRANS FUND, MOTOR VEHICLE ACCT	92,864.82	0.00

TOTAL ACCOUNT	1400	6,848,694.78	0.00
---------------	------	--------------	------

1500	DUE FROM OTHER GOVERNMENTS		
	15900000 DUE FROM OTHER GOVT ENTITIES	1,185.00	0.00
	TOTAL ACCOUNT 1500	1,185.00	0.00

1600**	PROVISION FOR DEFERRED RECEIVABLES		
	013190000 PROVISION FOR DEFERRED REC / A/R-OTHER	0.00	920,279.57

** 0 (ZERO) IS DISPLAYED PRECEDING SUBSIDIARY CODES FOR THIS GL TO ACCOMMODATE STATE CONTROLLERS OFFICE NEEDS

TOTAL ACCOUNT	1600	0.00	920,279.57
---------------	------	------	------------

1730	PREPAYMENTS TO OTHER FUNDS & APPROPRIATIONS			
	05120000	PREPAYMENT TO STATE COMPENSATION INSURANCE FUND	28,126.65	0.00
	06020000	PREPAYMENT TO ARCHITECTURE REVOLVING FUND	28,000.00	0.00
	06660000	PREPAYMENT TO SERVICE REVOLVING FUND-GEN SVS	110,000.00	0.00
	TOTAL ACCOUNT 1730		166,126.65	0.00

3110	DUE TO OTHER FUNDS OR APPROPRIATIONS		
	00010000 DUE TO GENERAL FUND	0.00	10,839,098.80
	00440000 DUE TO MOTOR VEHICLE ACCT	0.00	320,000.00
	00940000 DUE TO RETAIL SALES TAX FUND	0.00	644.00
	05120000 DUE TO STATE COMPENSATION INSURANCE FUND	0.00	3,978.91
	06660000 DUE TO SERVICE REVOLVING FUND-GEN SVS	0.00	16,936.79
	06780000 DUE TO PIA REVOLVING FUND	0.00	10,966.61
	TOTAL ACCOUNT 3110	0.00	11,191,625.11

EXHIBIT III- G02 (SUBSIDIARIES ON FILE) (Continued)

CSTARG02 9990 (DEST: AA SPEC) PY, ,0,0,0,1,0001, , , , , ***** RUN:07/31/08 TIME:06.00
PRIOR FISCAL YEAR: 2007 0(ORG)***** 1(FUND) FUND(0001)*****

DEPARTMENT OF AIR QUALITY

SUBSIDIARIES ON FILE

AS OF 06/30/08

***** PAGE 2

SECTION : 00

FUND : 0001 GENERAL FUND

GLAN	ACCOUNT TITLE
------	---------------

SUBSIDIARY	SUBSIDIARY TITLE	DEBITS	CREDITS
------------	------------------	--------	---------

3400	ADVANCE COLLECTIONS			
	34200000	ADVANCE COLLECTIONS-REIMBURSEMENTS	0.00	120,436.00

TOTAL ACCOUNT	3400	0.00	120,436.00
---------------	------	------	------------

TOTAL FUND	0001	7,016,006.43	12,232,340.68
------------	------	--------------	---------------

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS _____ DAY OF _____, 2008 AT SACRAMENTO _____, CALIFORNIA.

SIGNATURE OF OFFICER

DEPT. OF AIR QUALITY
TYPE OR PRINT NAME OF OFFICER

FISCAL OFFICER
TITLE OF OFFICER

EXHIBIT III-G03

REPORT NAME: : Trial Balance by Transaction Code	REPORT NO: CSTARG03																
PURPOSE: Provides an analysis of GL account postings by transaction code.																	
DESCRIPTION: Lists transaction codes used to record accounting events for each GL Account. The 700 series of transaction codes are excluded because they do not impact the GL File.																	
REPORT REQUEST OPTIONS:																	
<p>Report Period:</p> <p>FM: CM, PM or PY P: Y=Year to Date, M=Month to Date</p> <p>Level of Detail:</p> <table> <thead> <tr> <th><u>Index (I)</u></th> <th><u>Program (P)</u></th> <th><u>Object/Source(O/S)</u></th> <th><u>Fund (F)</u></th> </tr> </thead> <tbody> <tr> <td>0-No Organization</td> <td>Not applicable</td> <td>Not applicable</td> <td>1-Fund</td> </tr> <tr> <td>1-Section</td> <td></td> <td></td> <td>2-Fund Detail</td> </tr> <tr> <td></td> <td></td> <td></td> <td>3-Project</td> </tr> </tbody> </table> <p>Fund Selection: Blank (all Funds) or any valid Fund</p> <p>GLAN Selection: Blank (all GLANs) or any valid GLAN</p> <p>Additional Report Selection Options: Not applicable</p> <p>Destination Options: All available output media</p> <p>E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:</p> <p>Report Period FM: PM or PY P: All options available</p> <p>Level of Detail: All options available</p> <p>Fund Selection: Blank only</p> <p>GLAN Selection: Blank only</p>		<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	0-No Organization	Not applicable	Not applicable	1-Fund	1-Section			2-Fund Detail				3-Project
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>														
0-No Organization	Not applicable	Not applicable	1-Fund														
1-Section			2-Fund Detail														
			3-Project														
FINANCIAL ELEMENTS:																	
<p>Beginning Balance: When requested as a Year-to-Date option, this is the ending balance as of the prior June 30th after completing the Year-end Close and Open processes. When requested as a Month-to-Date option, this is the ending balance as of the end of the fiscal month prior to the fiscal period requested. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.</p> <p>Debits: When requested as a Year-to-Date option, this is the net of Debits posted during the fiscal year being reported. When requested as a Month-to-Date option, this is the net of Debits posted during the fiscal month being reported. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed to the right of the amount.</p>																	

EXHIBIT III-G03 (Continued)

REPORT NAME: : Trial Balance by Transaction Code	REPORT NO: CSTARG03																								
<p>FINANCIAL ELEMENTS (Continued):</p> <p>Credits: When requested as a Year-to-Date option, this is the net of Credits posted during the fiscal year being reported. When requested as a Month-to-Date option, this is the net of Credits posted during the fiscal month being reported. Normal balance is Credit. If the balance is a Debit, 'DB' is printed to the right of the amount.</p> <p>Ending Balance: Calculated as the sum of Beginning Balance, Debits and Credits. This balance should reconcile to similar GL Accounts on other CALSTARS reports for the same period. If the balance is a Credit, a negative sign (-) is printed to the right of the amount.</p>																									
<p>SPECIAL NOTES:</p> <p>When the ending balance is not the normal balance for the GL Account, an asterisk (*) is printed to the right of the GLAN in the last column of the report.</p> <p>When Report Period options PY and M are concurrently selected, the beginning balance amount is the ending balance as of FM 12. FM 13 activity is included in the debits and credits columns.</p> <p>If a specific GLAN is requested, a report is produced for the single GL requested.</p> <p>TC 6xx transactions to post to the Beginning Balance column. The debit and credit postings of these transactions never post to the Debits and Credits columns.</p>																									
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">DATA FIELD</th> <th style="text-align: center;">SELECTION OPTIONS</th> <th style="text-align: center;">PAGE-BREAK</th> <th style="text-align: center;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Project Number</td> <td>Level of Detail: F</td> <td style="text-align: center;">Yes</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>General Ledger</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">Yes</td> </tr> <tr> <td>Transaction Code</td> <td>None</td> <td style="text-align: center;">No</td> <td style="text-align: center;">No</td> </tr> </tbody> </table>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	Fund	Level of Detail: F	Yes	Yes	Project Number	Level of Detail: F	Yes	Yes	General Ledger	None	No	Yes	Transaction Code	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																						
Section	Level of Detail: I	Yes	Yes																						
Fund	Level of Detail: F	Yes	Yes																						
Project Number	Level of Detail: F	Yes	Yes																						
General Ledger	None	No	Yes																						
Transaction Code	None	No	No																						

EXHIBIT III-G03 (Continued)

CSTARG03 9990 (DEST: AA SPEC) PM,Y,0,0,0,1,0001,
FISCAL MONTH: 10 APRIL 0(ORG)***** 1(FUND) FUND(0001) GL(ALL)

***** RUN:05/01/08 TIME:06.00

DEPARTMENT OF AIR QUALITY
TRIAL BALANCE BY TRANSACTION CODE
AS OF 04/30/08

```
***** PAGE 1
FUND      : 0001      GENERAL FUND
```

GLAN				D	TC	BEGINNING BALANCE	DEBITS	CREDITS	ENDING BALANCE
ACCOUNT TITLE									
1110	GENERAL	CASH			101	0.00	17,415.85	0.00	17,415.85
1110	GENERAL	CASH			102	0.00	78,837.25	0.00	78,837.25
1110	GENERAL	CASH			105	0.00	0.00	617,947.00	617,947.00-
1110	GENERAL	CASH			107	0.00	152,590.92	0.00	152,590.92
1110	GENERAL	CASH			108	0.00	1,749,698.87	0.00	1,749,698.87
1110	GENERAL	CASH			109	0.00	598,374.00	0.00	598,374.00
1110	GENERAL	CASH			115	0.00	2,247,799.49	0.00	2,247,799.49
1110	GENERAL	CASH			124	0.00	0.00	2,790,801.16	2,790,801.16-
1110	GENERAL	CASH			141	0.00	184,181.34	0.00	184,181.34
1110	GENERAL	CASH			157	0.00	78,159.30	0.00	78,159.30
1110	GENERAL	CASH			170	0.00	0.00	583,301.92	583,301.92-
1110	GENERAL	CASH			276	0.00	0.00	2,707.50	2,707.50-
1110	GENERAL	CASH			289	0.00	0.00	1,153,174.30	1,153,174.30-
1110	GENERAL	CASH			426	0.00	0.00	2,841.64	2,841.64-
1110	GENERAL	CASH			438	0.00	0.00	179,378.71	179,378.71-
1110	GENERAL	CASH			444	0.00	795.00	0.00	795.00
1110	GENERAL	CASH			450	0.00	0.00	3,505.00	3,505.00-
1110	GENERAL	CASH			691	683,025.53	0.00	0.00	683,025.53
1110	GENERAL	CASH			873	0.00	12,365.64	0.00	12,365.64
TOTAL GLAN		1110		D		683,025.53	5,120,217.66	5,333,657.23	469,585.96
1115	GENERAL	CASH REMITTANCE IN TRANSI			105	0.00	617,947.00	0.00	617,947.00
1115	GENERAL	CASH REMITTANCE IN TRANSI			124	0.00	2,790,801.16	0.00	2,790,801.16
1115	GENERAL	CASH REMITTANCE IN TRANSI			127	0.00	0.00	2,791,243.91	2,791,243.91-
1115	GENERAL	CASH REMITTANCE IN TRANSI			137	0.00	0.00	617,947.00	617,947.00-
TOTAL GLAN		1115		D		0.00	3,408,748.16	3,409,190.91	442.75-*
1140	CASH IN	STATE TREASURY			127	0.00	2,791,243.91	0.00	2,791,243.91
1140	CASH IN	STATE TREASURY			136	0.00	3,188.43	0.00	3,188.43
1140	CASH IN	STATE TREASURY			137	0.00	617,947.00	0.00	617,947.00
1140	CASH IN	STATE TREASURY			351	0.00	0.00	64,416,431.97	64,416,431.97-
1140	CASH IN	STATE TREASURY			352	0.00	21,286,179.41	0.00	21,286,179.41
1140	CASH IN	STATE TREASURY			362	0.00	0.00	507.11	507.11-
TOTAL GLAN		1140		D		0.00	24,698,558.75	64,416,939.08	39,718,380.33-*
1312	ACCOUNTS RECEIVABLE - REIMBURSEME				122	0.00	25,267.51	0.00	25,267.51
1312	ACCOUNTS RECEIVABLE - REIMBURSEME				141	0.00	0.00	184,181.34	184,181.34-
1312	ACCOUNTS RECEIVABLE - REIMBURSEME				691	186,073.52	0.00	0.00	186,073.52
TOTAL GLAN		1312		D		186,073.52	25,267.51	184,181.34	27,159.69

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE)

NOTE: The G04 Report consists of two parts:

Analysis of Change in Fund Balance

Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

REPORT NAME:	Analysis of Change in Fund Balance	REPORT NO:	CSTARG04
PURPOSE:	Provides the Year-end Statement Report No. 9, Analysis of Changes in Fund Balance.		
DESCRIPTION:	Displays selected GL Accounts for all funds. The report contains an analysis of fund balance for GLs 55nn, 8nnn and 9nnn, followed by an analysis of GL 3500 activity when present for the Fund.		
REPORT REQUEST OPTIONS:			
Report Period:			
FM: PM or PY			
P: Not applicable			
Level of Detail:			
<u>Index (I)</u>	<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>
0-No Organization	Not applicable	Not applicable	1-Fund
1-Section			2-Fund Detail
			3-Project
Fund Selection: Blank (all Funds) or any valid Fund			
GLAN Selection: Not applicable			
Additional Report Selection Options: Not applicable			
Destination Options: All available output media			
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:			
Report Period FM: All options available			
Level of Detail: All options available			
Fund Selection: Blank only			
FINANCIAL ELEMENTS:			
Fund Balance Unappropriated July 1, nnnn: Start-of-Year financial field for GL Accounts 5500 through 5599 and 6157, which represents the account balance on July 1 st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.			
Additions: Lists balances for the following GL Accounts:			
<ul style="list-style-type: none"> 8000 through 8019, 8021 through 8100, 8200 through 8999, 9811, 9821, 9830 and 9891. 9800 through 9999, if not included with other additions above and the balance is less than zero. 			

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04
--	----------------------------

FINANCIAL ELEMENTS: (Continued)

Total Additions: Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Deductions: Lists balances for the following GL Accounts:

- Sum of GLs 6150, 6151, 6152, and 9000 listed as GL 9000 Operating Expenditures.
- 9812, 9822, 9841, and 9844 listed individually.
- 9800 through 9999 listed individually, if not included with other deductions above and the balance is greater than zero.

Total Deductions: Sum of listed GLs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.

Adjustments To Fund Balance: Adjustments to GL 5530 or GL 5540 are displayed for items such as Pro Rata, Century Changes and FSCU Assessments. The adjustment description displayed on the report is the title of the Subsidiary used in TC 581 or TC 582 to record the adjustment. These adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Total Adjustments: Sum of Adjustments To Fund Balance. The total of the adjustments normally reduce Fund Balance (sign not shown). If the adjustment increases Fund Balance, 'CR' is printed after the amount.

Fund Balance, June 30, *nnnn*: Calculated as the sum of Fund Balance, June 30, *nnnn*, Additions, Deductions and Total Adjustments. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Footnote information for GL 3500 (on separate page)

Beginning Balance, July 1, *nnnn*: Start-of-Year Financial field for GL Account 3500, which represents the Account balance on July 1st of the current fiscal year. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

Additions: Balance for listed TCs. If the amount is greater than zero, 'DR' is printed after the amount.

- Deposits: Transaction Codes 153, 154, 182, or 255
- Securities: Transaction Codes 401 or 425
- Donated Long Term Investments: not currently used in CALSTARS
- Other Additions: All other TCs not listed above that Credit GL 3500 including reversals of TCs listed in the **Deductions** section.

Total Additions: Sum of the **Additions** section. Normal balance is a Credit (sign not shown).

Deductions: Balance for listed TCs. If the amount is less than zero, 'CR' is printed after the amount.

- Disbursements: Transaction Codes 185 or 237
- Return of Deposits: Transaction Codes 286 or 291
- Return of Securities: Transaction Code 402
- Other Deductions: All other TCs not listed above that Debit GL 3500 including reversals of TCs listed in the **Additions** section.

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

REPORT NAME: Analysis of Change in Fund Balance	REPORT NO: CSTARG04
--	----------------------------

FINANCIAL ELEMENTS: (Continued)

Total Deductions: Sum of the **Deductions** section. Normal balance is a Debit.

Ending Balance, June 30, *nnnn*: Calculated as the sum of Beginning Balance July 1, *nnnn*; Total Additions; and Total Deductions. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DR' is printed after the amount.

SPECIAL NOTES:

When the sum of Fund Balance (or Retained Earnings) as of July 1, *nnnn*; Additions, Deductions and Adjustments to Fund Balance does not equal Fund Balance (or Retained Earnings) in the GL File as of June 30, *nnnn*, the following message is printed on the report: "Report Out of Balance".

When the Report Period: FM is **PY**, the required certification display on the last page for each Fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the name and address information.

When the Report Period: FM is **PM**, Monthly Allocated Encumbrances **are NOT** included. When the Report Period: FM is **PY**, Annual Allocated Encumbrances **are** included.

When the report is requested for a Shared fund, the Fund Balance Unappropriated title is: "Fund Balance Clearing Account".

A sub-total is provided for the Additions and Deductions segments of the report.

Fund numbers 0991 through 0999 are excluded from the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project Number	Level of Detail: F	Yes	No
Report ID ^{1/}	None	Yes	No
Record Type ^{2/}	None	No	No
GL Type ^{3/}	None	No	Yes
General Ledger	None	No	No
Transaction Code	None	No	No

^{1/} Identifies the GL record as belonging to Reports 9 or 20.

^{2/} Classifies the GL records for placement on the report.

^{3/} Classifies the GL records as additions or deductions and creates the subtotal for these segments on the report.

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

```
CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / / ***** RUN:07/31/05 TIME:15.23
PRIOR FISCAL YEAR: 2004 0(ORG )***** 2(BYFDT ) FUND(ALL )*****
```

DEPARTMENT OF AIR QUALITY (9990)
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/05

REPORT 9

***** PAGE 10

FUND : 0617 STATE WATER POLLUTION CONTROL REVOLVING FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2004	25,000,000.00
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ADDITIONS:

8000	REVENUE/OPERATING REVENUE	32,000,000.00
------	---------------------------	---------------

TOTAL ADDITIONS	32,000,000.00
-----------------	---------------

DEDUCTIONS:

9000	OPERATING EXPENDITURES	30,000,000.00
------	------------------------	---------------

TOTAL DEDUCTIONS	30,000,000.00
------------------	---------------

ADJUSTMENTS TO FUND BALANCE:

PRO RATA	8,000.00
CENTURY CHANGES	1,000.00
RURAL HEALTH CARE ASSESSMENT	1,000.00

TOTAL ADJUSTMENTS	10,000.00
-------------------	-----------

FUND BALANCE,	June 30, 2005	26,990,000.00
---------------	---------------	---------------

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS DAY OF , 2005 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne

SIGNATURE OF OFFICER

U R DUNNE
ACCOUNTING ADMINISTRATOR I

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / / ***** RUN:07/31/05 TIME:15.40
PRIOR FISCAL YEAR: 2004 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY (9990)

ANALYSIS OF CHANGE IN FUND BALANCE

FOR THE FISCAL YEAR ENDED 06/30/05

REPORT 9

***** PAGE 42

FUND : 0890 FEDERAL TRUST FUND

FUND DETAIL: 00

FUND BALANCE,	JULY 1, 2004	0.00
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ADDITIONS: _____

8000	REVENUE/OPERATING REVENUE	100,000,000.00
------	---------------------------	----------------

TOTAL ADDITIONS	100 000,000.00
-----------------	----------------

DEDUCTIONS :

9000	OPERATING EXPENDITURES	100,000,000.00
------	------------------------	----------------

TOTAL DEDUCTIONS	100,000,000.00
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FUND BALANCE,	June 30, 2005	0.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO THE STATE ADMINISTRATIVE MANUAL.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July ,2005 AT SACRAMENTO , CALIFORNIA.

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III-G04 (ANALYSIS OF CHANGE IN FUND BALANCE) (Continued)

CSTARG04 9990 (DEST: M1 CPT1) PY, ,0,0,0,2, ***** RUN:07/31/05 TIME:16.28
PRIOR FISCAL YEAR: 2004 0(ORG)***** 2(BYFDT) FUND(ALL)*****

DEPARTMENT OF AIR QUALITY
ANALYSIS OF CHANGE IN FUND BALANCE
FOR THE FISCAL YEAR ENDED 06/30/05

REPORT 9

***** PAGE 30

FUND : 0942 SPECIAL DEPOSIT FUND
FUND DETAIL: 01 UNCLAIMED TRUST

FOOTNOTE : RECEIPTS AND DISBURSEMENTS OF LIABILITIES FOR DEPOSITS ARE NOT SHOWN IN THE ABOVE REPORT SINCE THEY ARE ACCOUNTED IN GL ACCOUNT NUMBER 3500. HOWEVER, IF THIS ACTIVITY WAS ACCOUNTED AGAINST NOMINAL ACCOUNTS (REVENUE/EXPENDITURES), DISPLAY OF THIS ACTIVITY PER SECTION 7963 OF S.A.M. WOULD BE SHOWN AS BELOW:

BEGINNING BALANCE,	JULY 1, 2004	20,000.00
--------------------	--------------	-----------

ADDITIONS:

RECEIPT OF DEPOSITS	0.00
RECEIPT OF SECURITIES	0.00
DONATED LONG TERM INVEST	0.00
OTHER ADDITIONS	0.00

DEDUCTIONS :

DISBURSEMENTS	5,000.00
RETURN OF DEPOSITS	0.00
RETURN OF SECURITIES	0.00
OTHER DEDUCTIONS	0.00

TOTAL ADDITIONS:	<u>0.00</u>
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TOTAL DEDUCTIONS:	<u> </u>	5,000.00
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ENDING BALANCE,	JUNE 30, 2005	15,000.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July, 2005 AT SACRAMENTO, CALIFORNIA.

U. R. Dunne

SIGNATURE OF OFFICER

U. R. DUNNE

TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR

TITLE OF OFFICER

EXHIBIT III-G04 (STATEMENT OF FINANCIAL CONDITION)

NOTE: The G04 Report consists of two parts:

Analysis of Change in Fund Balance

Statement of Financial Condition

Although these reports are described separately, both are produced each time the G04 is requested.

REPORT NAME:	Statement of Financial Condition	REPORT NO:	CSTARG04
PURPOSE:	Provides the Year-end Statement for Report No. 20, Statement of Financial Condition.		
DESCRIPTION:	Displays balance of Asset Liability and Fund Equity GL Accounts for all Funds.		
REPORT REQUEST OPTIONS:	See Analysis of Change in Fund Balance.		
FINANCIAL ELEMENTS:	<p>Assets: The following is a listing of the standard titles and groupings for GL Accounts contained in this group:</p> <ul style="list-style-type: none"> • Cash: GLs 1100 through 1199 • Temporary Investments: GLs 1200 through 1299 • Accounts Receivable: GLs 1300 through 1599 • Deferred Charges and Inventories: GLs 1600 through 1999 • Inventories: GLs 2000 through 2099 • Loans and Advances Receivable: GLs 2100 through 2299 • Fixed Assets: GLs 2300 through 2599 • Deferred Charges: GLs 2600 through 2699 • Other Assets: GLs 2700 through 2999. <p>The amount shown for each GL group is the sum of Start-of-Year balance and Current balance financial fields. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.</p> <p>Total Assets: Sum of the listed GLs. Normal balance is a Debit. If the balance is a Credit, 'CR' is printed after the amount.</p> <p>Liabilities: Sum of the Start-of-Year balance and Current balance financial fields for GL Accounts 3000 through 4999 by GL Account. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.</p> <p>NOTE: GLs 3010, 6155 and 6156 are consolidated into GL 3010-Accounts Payable.</p> <p>Total Liabilities: Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit 'DB' is printed after the amount.</p> <p>Fund Equity: Calculated as the sum of the Start-of-Year balance and Current balance financial fields for GLs 5000 through 5599 by GL Account. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.</p>		

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

REPORT NAME: Statement of Financial Condition	REPORT NO: CSTARG04
--	----------------------------

FINANCIAL ELEMENTS: (Continued)

NOTE: If the Fund is **non-shared**, GLs 5530, 6150-6152, 6157, and 8000-9894 are consolidated into GL 5530-Fund Balance Unappropriated. If the Fund is **shared**, GLs 1140, 5570, 6150-6152, 6157, and 8000-9894 are consolidated into GL 5570-Fund Balance Clearing Account.

Total Fund Equity: Sum of the listed GLs. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.

Total Liabilities & Fund Equity: Calculated as the sum of Total Liabilities and Total Fund Equity. Normal balance is a Credit (sign not shown). If the balance is a Debit, 'DB' is printed after the amount.

SPECIAL NOTES:

A sub-total is shown for the Additions and Deductions segments of the report.

If total assets does not equal total liabilities and fund equity, the message "Report Out of Balance" is printed at the end of the report.

This is a required Year-end report for **Non-Governmental Cost Funds**. It is printed for **all** funds except 0991-0999. Please review the SCO Year-end report requirements before including with your Year-end Statements.

When the Report Period: FM is **PY**, the required certification displays on the last page for each fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

Fund numbers between 0991 through 0999 are excluded from the report.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	No
Fund	Level of Detail: F	Yes	No
Project Number	Level of Detail: F	Yes	No
Report ID ^{1/}	None	Yes	No
Record Type ^{2/}	None	No	No
GL Type ^{3/}	None	No	Yes
General Ledger	None	No	No
Transaction Code	None	No	No

^{1/} Identifies the GL record as belonging to Reports 9 or 20.

^{2/} Classifies the GL records for placement on the report.

^{3/} Classifies the Fund Equity GL records as Shared or Non-shared for this segment of the report.

EXHIBIT III- G04 (STATEMENT OF FINANCIAL CONDITION) (Continued)

CSTARG04 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, ***** RUN:07/31/05 TIME:15.01
PRIOR FISCAL YEAR: 2004 0 (ORG) ***** 2 (BYFDT) FUND (ALL) *****

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF FINANCIAL CONDITION
AS OF 06/30/05

REPORT 20

***** PAGE 57

FUND : 0890 FEDERAL TRUST FUND
FUND DETAIL: 00

ASSETS

CASH :

1140	CASH IN STATE TREASURY	1,000,000.00
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ACCOUNTS RECEIVABLE:

1400	DUE FROM OTHER FUNDS OR APPROPRIATIONS	10,000.00
1500	DUE FROM OTHER GOVERNMENTS	18,990,000.00

TOTAL ASSETS	20,000,000.00
--------------	---------------

LIABILITIES AND FUND EQUITY

LIABILITIES:

3010	ACCOUNTS PAYABLE	4,000,000.00
3020	CLAIMS FILED	1,000,000.00
3110	DUE TO OTHER FUNDS OR APPROPRIATIONS	5,000,000.00
3220	DUE TO LOCAL GOVERNMENTS	6,000,000.00
3290	DUE TO OTHER GOVERNMENTAL ENTITIES	4,000,000.00

TOTAL LIABILITIES	20,000,000.00
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TOTAL LIABILITIES AND FUND EQUITY	20,000,000.00
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REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31st DAY OF July , 2005 AT SACRAMENTO , CALIFORNIA.

U. R. Danne
SIGNATURE OF OFFICER

U. R. DUNNE
TYPE OR PRINT NAME OF OFFICER

ACCOUNTING ADMINISTRATOR
TITLE OF OFFICER

EXHIBIT III-G05 (STATEMENT OF CHANGES IN CAPITAL ASSETS)

NOTE: The G05 Report consists of two parts:

Statement of Changes in Capital Assets

Statement of Capital Assets

Although these reports are described separately, both are produced each time the G05 is requested.

REPORT NAME:	Statement of Changes in Capital Assets			REPORT NO:	CSTARG05
PURPOSE:	Provides the Year-end Statement for Report No. 18, Statement of Changes in Capital Assets.				
DESCRIPTION:	Displays the GL Account 2310 through 2499 balances for Fund 0997.				
REPORT REQUEST OPTIONS:					
Report Period:					
FM: CM, PM or PY					
P: Not applicable					
Level of Detail:					
<u>Index (I)</u>		<u>Program (P)</u>	<u>Object/Source(O/S)</u>	<u>Fund (F)</u>	
0-No Organization		Not applicable	Not applicable	1-Fund	
1-Section				2-Fund Detail	
Fund Selection: Not applicable					
GLAN Selection: Not applicable					
Additional Report Selection Options: Not applicable					
Destination Options: All available output media					
E1 (Electronic Storage) Report Request Options: E1 options are limited to the following:					
Report Period FM: PM or PY					
Level of Detail: All options available					
FINANCIAL ELEMENTS:					
Beginning Balance (Beginning Balance July 1, <i>nnnn</i> (on PY request)): Start-of-Year financial field for GLs 2310 – 2321, 2331, 2341, 2350-2362, and 2400-2430, which is the Account Balance for the beginning of the current fiscal year. Normal balance is a Debit.					
Additions: Additions during the fiscal year. Normal balance is a Debit.					
Deductions: Deductions during the fiscal year. Normal balance is a Credit (sign not shown).					
Ending Balance (Ending Balance June 30, <i>nnnn</i> (on PY Request)): Calculated as the sum of the Beginning Balance, Additions, and Deductions. Normal balance is a Debit for all GLs.					

EXHIBIT III- G05 (STATEMENT OF CHANGES IN CAPITAL ASSETS) (Continued)

REPORT NAME: Statement of Changes in Capital Assets	REPORT NO: CSTARG05
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SPECIAL NOTES:

When the Report Period: FM is **PY AND** the requested Fund level is **1** (Fund), the required certification displays on the last page for each Fund. The VE Table record for Vendor Number **AAAAAAAAAA-10** is used for the names and address information.

The report is intended to be submitted as a Year-end Statement at the Fund Detail level.

REPORT SORT:

DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL
Section	Level of Detail: I	Yes	Yes
Fund	Level of Detail: F	Yes	Yes
General Ledger	None	No	No

EXHIBIT III- G05 (STATEMENT OF CHANGES IN CAPITAL ASSETS) (Continued)

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / ***** RUN:07/31/11 TIME:19.01
PRIOR FISCAL YEAR: 2010 0(ORG)***** 2(BYFDT)*****

DEPARTMENT OF AIR QUALITY (9990)
STATEMENT OF CHANGES IN CAPITAL ASSETS
AS OF 06/30/11

REPORT 18

***** PAGE 1

FUND: 0997 CALSTARS CAPITAL ASSETS ACCOUNT GROUP REPORT

FUND DETAIL: 01 FUND 0001 - GENERAL FUND

GL_ACCT	ACCOUNT TITLE	D/C	BEGINNING BALANCE	ADDITIONS	DEDUCTIONS	ENDING BALANCE	ACCT NO.
2310	LAND	D	3,602,108.00	.00	735,000.00	2,867,108.00	2310
2341	EQUIPMENT	D	271,591.96	786,895.00	.00	1,058,486.96	2341
*TOTAL FUND DETAIL 01			3,873,699.96	786,895.00	735,000.00	3,925,594.96	
*TOTAL FUND 0997			3,873,699.96	786,895.00	735,000.00	3,925,594.96	

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 2011 AT SACRAMENTO, CALIFORNIA

U. R. Dunne
SIGNATURE OF OFFICER

U. R. DUNNE
ACCOUNTING ADMINISTRATOR

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

EXHIBIT III-G05 (STATEMENT OF CAPITAL ASSETS)

NOTE: The G05 Report consists of two parts:

Statement of Changes in Capital Assets

Statement of Capital Assets

Although these reports are described separately, both are produced each time the G05 is requested.

REPORT NAME:	Statement of Capital Assets	REPORT NO:	CSTARG05
PURPOSE:	Provide the Year-end Statement for Report No. 19, Statement of Capital Assets.		
DESCRIPTION:	Displays GL Account 2310 through 2499 and 5200 balances for Fund 0997. Entries for GL Account 5200 are listed by the Fund Detail code that indicates which Fund(s) paid for the fixed assets.		
REPORT REQUEST OPTIONS:			
See Analysis of Changes in Capital Assets.			
FINANCIAL ELEMENTS:			
<p>CAPITAL ASSETS: This segment includes information for GL Accounts 2310 through 2499, listed by GL title.</p> <p>Debit Balance: Sum of Start-of-Year balance and Current balance financial fields for GL Accounts 2310 through 2499. Normal balance is a Debit. If balance is a Credit, 'CR' is printed to the right of the Amount (this is true for the Depreciation GLs).</p> <p>Credit Balance: There are no entries in this column.</p> <p>Total Capital Assets: Sum of the entries in each column.</p> <p>INVESTMENT IN GENERAL FIXED ASSETS FROM: This segment includes information for GL Account 5200, listed by Fund Detail code title. The Fund Detail code identifies the fund that purchased the fixed asset.</p> <p>Debit Balance: There are no entries in the column.</p> <p>Credit Balance: Sum of Start-of-Year balance and Current balance financial fields for GL 5200, at the Fund Detail level. Normal balance is a Credit. If balance is a Debit, 'DB' is printed to the right of the Amount.</p> <p>Total Investment in Capital Assets: Sum of the entries in each column.</p>			

EXHIBIT III- G05 (STATEMENT OF CAPITAL ASSETS) (Continued)

REPORT NAME: Statement of Capital Assets	REPORT NO: CSTARG05																				
<p>SPECIAL NOTES:</p> <p>When the Report Period: FM is PY AND the Fund Level-of-Detail is 1 (Fund), the required certification displays on the last page for each fund. The VE Table record for Vendor Number AAAAAAAAAA-10 is used for the names and address information.</p> <p>The report is intended to be submitted as a Year-end Statement at the Fund Detail level.</p>																					
<p>REPORT SORT:</p> <table border="1" style="width: 100%; border-collapse: collapse; margin-top: 10px;"> <thead> <tr> <th style="width: 25%;">DATA FIELD</th> <th style="width: 30%;">SELECTION OPTIONS</th> <th style="width: 20%;">PAGE-BREAK</th> <th style="width: 25%;">SUB-TOTAL</th> </tr> </thead> <tbody> <tr> <td>Section</td> <td>Level of Detail: I</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger Type</td> <td>See note below ^{1/}</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>Fund</td> <td>Level of Detail: F</td> <td>Yes</td> <td>Yes</td> </tr> <tr> <td>General Ledger Number</td> <td>None</td> <td>No</td> <td>No</td> </tr> </tbody> </table> <p style="margin-top: 20px;">^{1/} This is system-assigned to identify if the financial information is displayed under "Capital Assets" or "Investment In Capital Assets From:" section of the report.</p>		DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL	Section	Level of Detail: I	Yes	Yes	General Ledger Type	See note below ^{1/}	No	Yes	Fund	Level of Detail: F	Yes	Yes	General Ledger Number	None	No	No
DATA FIELD	SELECTION OPTIONS	PAGE-BREAK	SUB-TOTAL																		
Section	Level of Detail: I	Yes	Yes																		
General Ledger Type	See note below ^{1/}	No	Yes																		
Fund	Level of Detail: F	Yes	Yes																		
General Ledger Number	None	No	No																		

EXHIBIT III- G05 (STATEMENT OF CAPITAL ASSETS) (Continued)

CSTARG05 9990 (DEST: A1 CTL1) PY, ,0,0,0,2, / / / / / ***** RUN:07/31/11 TIME:19.01
PRIOR FISCAL YEAR: 2010 0(ORG)***** 2(BYFDT)*****

DEPARTMENT OF AIR QUALITY (9990)

STATEMENT OF CAPITAL ASSETS

AS OF 06/30/11

REPORT 19

***** PAGE 1

DEBIT
BALANCE

CREDIT
BALANCE

CAPITAL ASSETS:

LAND

2,867,108.00

0.00

EQUIPMENT

1,058,486.96

0.00

TOTAL CAPITAL ASSETS

3,925,594.96

0.00

INVESTMENT IN CAPITAL ASSETS FROM:

FUND 0001 - GENERAL FUND

0.00

3,925,594.96

TOTAL INVESTMENT IN CAPITAL ASSETS

0.00

3,925,594.96

1. PHYSICAL INVENTORIES OF CAPITAL ASSETS ARE MADE AT LEAST ONCE EVERY THREE YEARS.
2. SUBSIDIARY CAPITAL ASSET RECORDS ARE IN AGREEMENT WITH THE GENERAL LEDGER CONTROL ACCOUNTS AS SHOWN ABOVE.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY THAT THE FOREGOING IS TRUE AND CORRECT AND THAT I HAVE NOT VIOLATED ANY OF THE PROVISIONS OF ARTICLE 4, CHAPTER 1, DIVISION 4, TITLE 1, GOVERNMENT CODE (COMMENCING WITH SECTION 1090).

SUBSCRIBED AND EXECUTED THIS 31ST DAY OF JULY, 2011 AT SACRAMENTO, CALIFORNIA

U. R. Duanne

SIGNATURE OF OFFICER

REPORT AS OF JUNE 30 INCLUDES YEAR-END ACCRUALS PURSUANT
TO STATE ADMINISTRATIVE MANUAL INSTRUCTIONS

U. R. DUNNE
ACCOUNTING ADMINISTRATOR